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is pointed out. It is to be hoped that Y.W.C.A. authorities will see the point of the hint that working girls' homes should be free from the taint of "compulsory morality."

The most serious problems are those of wages and health. Women are in industry from necessity. The theory that girls flock to factories and stores for "pin money" is held to be unsupported and vicious, but the data given to combat it are rather too meager for a conclusion one way or the other.

In her suggestions for improvement the author demands that desirable legislation be obtained, "and moreover maintained regardless of constitutional quibble." She does not say what is to be done with the courts in the meantime. The suggestions for improvement are not specific and definite enough to be of great value. It is easy to say "improved and uniform legislation," "disinterested co-operation with employers," and so on, but how are these things to be secured? Do not the Y.W.C.A. members, to whom the book is primarily addressed, need more suggestions on this crucial practical question of how to secure desired ends? Do not the rest of us also?

Finally, why is it not sufficient that an appeal be made for the working women in their own name? To be sure many of them are to be mothers, and healthy mothers are a necessity to the nation, but we venture to think that women need to demand right and justice in their own names rather than in the name of unborn and perhaps often unneeded children. The book is almost free, however, from that sickly, but too common, sentimentalism which looks upon woman as simply a child-bearing organism.

With all its shortcomings one may be glad that this book has been published for the purpose it has. It is an encouraging sign when not only the Y.M.C.A. but the Y.W.C.A. realizes that the modern basis and condition of the moral life is the economic interest.

A. B. WOLFE

oberlin college

Labor and the Railroads. By JAMES O. FAGAN. Boston and New York: Houghton Mifflin Co., 1909. 8vo, pp. 164. \$1.00 net.

Mr. Fagan is himself a laborer on the railroad and his observations are accordingly worth noting. His presentation of the problem of labor and the railroads shows that the schedule of the labor organizations has fostered carelessness on the part of the employees, and the result is accidents, death, and disaster. He points out how the labor organizations manage the manager to the detriment of the railroad and the public. His statements are based on actual cases, and are supported by numerous concrete illustrations. His solution of this problem is publicity that will educate the public. He recognizes that mere publicity would be sensational and perhaps would do no more good than "yellow" journalism. But just how he could accomplish this better sort of publicity he does not make clear.

Legal Tender Essays. By JAMES C. SMITH. London: Kegan Paul, Trench, Trübner & Co., Ltd., 1910. 8vo, pp. xv+285. 3s. 6d. net.

These essays, with accompanying letters and statistics, embody a number of proposed remedies for existing social evils, mainly along the line of monetary

reform. To secure "an equitable settlement of inter-temporary transactions within the nation," the author advocates a "double-standard money system." This implies a revision at maturity of all contracts, and their settlement according to the average money-purchasing power, for the period, of a "regulator article," which must be agreed upon at the inception of the transaction. This, the author claims, will harmonize the debtor and creditor interests, by dividing between them any variation in the commodity-purchasing power of money. In order to re-establish "permanently satisfactory and external exchange relations between the peoples of the gold-using West, and of the silver-using East" and also as the only effective means of freeing commerce from what he terms the "Gold Trust," the author urges the "reopening of the mints of the nations to the free and unrestricted coinage of silver into unlimited legal-tender-money on private account, at the ratio of 15.5 of silver to 1 of gold." With these two monetary reforms as a basis, Mr. Smith outlines a plan of social reconstruction which includes a co-operative system of profit-sharing, government insurance, a revised tax system, and a great Central Bank of India.

This work, together with the former writings of the same author, comprises a series of unsystematic and unscientific attempts at rejuvenation of, for the most part, antiquated and impracticable theories. These are presented, along with a chaotic mass of irrelevant material, and with a liberal sprinkling of biblical quotations, in great, unwieldy, and disconnected sentences, unintelligible to the layman and useless to the economist. We can only say that Mr. Smith's presentation of his proposals is a case of "confusion worse confounded."

Taxation of Corporations: Part II, Middle Atlantic States. Report of the Commissioner of Corporations. Washington: Government Printing Office, 1910. 8vo, pp. xi+115.

This follows a previous report on state taxation of corporations in New England. It is a digest of corporation-tax laws, with administrative methods and financial results, and compares the various systems practically. Each state is treated separately under the divisions: a general view of the system, details of the constitution and statutes with important court decisions, financial results, and finally historical and comparative matter. It also considers the choice of a state for incorporation and business, as far as taxation is a determinant.

Obviously, then, the report is mainly expository, rather than argumentative. No state treats all corporations alike, and in most states there are frequent changes in method. The income from corporate taxation is almost invariably increasing and the tendency is toward separation of sources of state and local revenue.

Book-Keeping and Accounts. By L. CUTHBERT CROPPER. London: Macdonald & Evans, 1910. 8vo, pp. viii+752. 3s. 6d. net.

This new addition to the large number of texts on book-keeping and accounting is ill adapted to the general needs of the classroom. The author himself gives expression in the preface to the fear that the book may come to be